



OHIO AUDITOR OF STATE  
**KEITH FABER**







Medicaid Contract Audit  
65 East State Street  
Columbus, Ohio 43215  
614-466-3402 or 800-443-9275  
ContactMCA@ohioauditor.gov

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Ohio Department of Developmental Disabilities  
30 East Broad Street  
Columbus, Ohio 43215

We have performed the procedures enumerated below on the disbursements and statistical data recorded in the County Board Cost Report System (Cost Report) of the Holmes County Board of Developmental Disabilities (County Board) for the year ended December 31, 2023 and certain compliance requirements related to the Cost Report and Medicaid services, included in the information provided to us by the management of the County Board. The County Board is responsible for the data in the Cost Report for the year ended December 31, 2023 and certain compliance requirements related to the Cost Report and Medicaid services included in the information provided to us by the County Board.

The Ohio Department of Developmental Disabilities (the Department) has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of aiding in the evaluation of the County Board's disbursements and statistical data recorded in the Cost Report for the year ended December 31, 2023, and certain compliance requirements related to the Cost Report and Medicaid services. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the Department. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and the associated findings are as follows:

### **Targeted Case Management (TCM) and Service and Support Administration (SSA)**

### **Statistics – Service and Support Administration (SSA)**

1. We footed the County Board's Cost Report B4 Detail reports for accuracy. There were no computational errors.

We compared the number of Targeted Case Management (TCM), Other SSA Allowable, Home Choice, and SSA Unallowable units from the SSA reports with the Cost Report. We found a variance exceeding two percent of total units per row as reported in the Appendix.

2. We selected 20 Other SSA Allowable recipient dates of service from the SSA reports and compared the documented activity to Ohio Admin. Code 5160-48-01(D) and to the elements required by Ohio Admin. Code 5160-48-01(F). There were no variances.
3. We inquired with the County Board if it tracked SSA's general and administrative activities (general time units) as required by the Annual Summary of Units of Service – Service and Support Administration and SSA Unit and Cost Reporting sections of the Cost Report Guide.

Holmes County Board of Developmental Disabilities  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
Page 2

**Statistics – Service and Support Administration (Continued)**

The County Board stated they do not track this time; therefore, we calculated an estimate for general time units based on hours and full time equivalent units (FTEs) for first line SSAs on the SSA Listing provided by the County Board. We calculated an initial and final SSA utilization rates of 27.41% and 27.12%; respectively, using estimated general time units and SSA Allowable and Unallowable 15-minute unit totals from the initial and final Cost Report.

We inquired with County Board's management why the SSA Utilization was below 75%. We obtained a response that the County Board's SSA staff did not track General time units. Furthermore, the utilization percentage tracked by Administration was at 50%.

**TCM Paid Claims Testing**

1. We selected 100 Targeted Case Management (TCM) recipient dates of service and compared the County Board's service documentation to the allowable/ covered activities and documentation requirements listed in Ohio Admin. Code 5160-48-01 (D) and (F) and the Cost Report Instructions. We found instances of non-compliance as described below and calculated recoverable findings. We also reported the corresponding unit adjustments in the Appendix.

Service Code	Units	TCM Review Results	Finding
TCM	14	Units billed for direct service activity	\$185.16

2. We compared the number of reimbursed TCM units from the Summary by Service Code report to the final units reported. We confirmed that total reimbursed units were less than final TCM units.

**SSA Additional Procedures**

1. We received an SSA listing from the County Board of all first line SSAs and first line SSA Supervisors and their respective salaries and benefits, hours, and full time equivalent (FTE) percentages. We compared the total first line SSA and first line SSA supervisor salary and benefits costs from the SSA Listing to the reported costs on the *Service and Support Administration form* of the Cost Report.

We found that the County Board calculated first line SSA and first line SSA supervisor costs based on hours worked and FTE percentages and that total first line SSA salaries and benefits on the SSA Listing were less than reported salary and benefit costs on the *Service and Support Administration form*. We inquired with the County Board's management regarding the variance and obtained an explanation that it was because three SSAs did not work in the SSA department the entirety of 2023 and 25 percent of the Assistant Superintendent's salary and benefits were reported on the *Service and Support Administration form* of the cost report.

We compared the salaries and benefits from the SSA Listing to the Pay Distribution by SAC Detail, Employee Payroll with Hours Summary and Cost Report B4 Detail reports. We found total hours per each employee on SSA Listing was for regular hours and not total hours paid. We found contract dental costs were also included on the *Service and Support Administration form* of the cost report. We compared the revised SSA Listing using salary and benefit costs based on total first line SSAs full salary and benefits and including the contract dental costs and found the variance was less than one percent.

Moreover, we also noted the Pay Distribution by SAC Detail reports included an explanation that the 25 percent of the Assistant Superintendent's salary was related to time spent on eligibility determination. Moreover, we reviewed the Cost Report B4 Detail reports and noted it included no SSA units for the Assistant Superintendent; therefore, we reclassified the corresponding salaries and benefits to the *Indirect Cost Allocation form* in accordance with the Cost Report Guide.

### **SSA Additional Procedures (Continued)**

2. We scanned the SAC Detail Expense report and inquired of management if there were any paid contingency-based bonuses for SSA utilization and found none.
3. We found 5 SSAs and 2 SSA supervisors listed on the revised SSA Listing. We calculated 4.46 initial and final full-time equivalent (FTE) first line SSAs and 2 initial and 1 final FTE first line SSA supervisors. We also calculated initial and final ratios of 2.23 and 4.46 first line SSA FTEs to one SSA FTE supervisors; respectively.
4. We found 502 individuals served listed on DODD's Individual's served report. We calculated an initial and final ratio of 112.61 individuals served to first line SSA FTEs. We also calculated initial and final ratios of 251 and 502 individuals served to first line SSA supervisor FTEs; respectively.

### **SSA Payroll Expenditures**

As part of the procedures under the Payroll Expenditures section we found no adjustments specific to the *Service and Support Administration form* of the Cost Report. However, we reclassified a net total of \$27,991 in payroll costs from the *Service and Support Administration form* to the *Indirect Costs Allocation form* as described in procedure 1 in the section titled, SSA Additional Procedures.

### **SSA Non-Payroll Expenditures**

As part of the procedures under the Non-Payroll Expenditures section we found no adjustments specific to the *Service and Support Administration form* of the Cost Report.

### **TCM Unit Rate Procedure**

1. We calculated a TCM unit rate of \$13.31 per 15-minute unit from final SSA expenditures on the *Service and Support Administration form* and final SSA Allowable and SSA Unallowable units on the *Annual Summary of Units of Service – Service and Support Administration form* and estimated general time units. We compared the calculated TCM unit rate to the actual TCM unit rate of \$53.39 provided by DODD.

We found the calculated TCM rate was \$40.08 less than the actual TCM unit rate. We inquired with the County Board's management regarding the variance. We obtained an explanation that of the six staff in the SSA Department, only two were employed for the full year and another is the Director, who doesn't have a caseload, see explanation under procedure 1 of the SSA Additional Procedures section. The three others were newly employed and had more non-billable hours in training, administration time, etc.

2. We calculated a 15-minute TCM unit rate of \$12.94 per 15-minute unit from the revised SSA Listing of first line SSA and first line SSA supervisor salaries, benefits and hours prepared by the County Board, including a calculation estimate of 15% for overhead costs. We compared the calculated TCM unit rate to the actual TCM unit rate of \$53.39 provided by DODD.

We found the calculated TCM rate was \$40.45 less than the actual TCM unit rate and we inquired with the County Board's management regarding the variance. We obtained the same explanation from the County Board as under procedure 1 in this section.

### **Allocation Statistics - Square Footage**

We confirmed through inquiry with the County Board that it did not render any paid Medicaid waiver services for only a portion of calendar year 2023.

Holmes County Board of Developmental Disabilities  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
Page 4

### **Allocation Statistics - Attendance**

We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and found no paid adult program waiver services.

### **Allocation Statistics - Transportation**

1. We footed the Trips report for accuracy. We found computational errors.

We compared the total number of adult one-way trips from the revised Trips report to the Cost Report. There were no variances greater than two percent of total adult program trips.

2. We traced the number of trips for 10 adults for one month from the daily service documentation to the compilation of trips. There was no variance.
3. We found no costs of bus token/cabs were reported on the *Annual Summary of Transportation Services form*. We scanned the SAC Detail Expense report for any omitted costs and found none.

### **Adult and Non-Medical Transportation Paid Claims Testing**

1. We confirmed that the County Board only provided non-medical transportation services, and we selected 25 per year among all waiver service codes from the Summary by Service Code report. We compared the County Board's service documentation to the applicable rules for the claims selected within Ohio Admin. Code Chapter 5123-9 in effect at the time of service delivery and the Cost Report Instructions. We found no instances of non-compliance.
2. We compared the County Board's usual and customary rate with the reimbursed rate for selected contract non-medical transportation services. The County Board was reimbursed the lesser of the two as per Ohio Admin. Code 5123-9-06 (J)(1).
3. We confirmed through inquiry with the County Board that it had no new or renewed transportation contracts during calendar year 2023.

### **Non-Payroll Expenditures**

1. We traced non-payroll expenditures on the SAC Expense Detail reports to the *Indirect Costs Allocation, Program Supervision, Transportation Services, Service and Support Administration and Adult Programs forms*. We found no variances.
2. We selected 60 disbursements from the service contracts and other expenses on the SAC Detailed Expense reports in cost categories that contributed to Medicaid rates. We compared the County Board's supporting documentation to the Cost Report and 2 C.F.R. §§ 200.420-475. There were variances for non-federal reimbursable costs and unsupported adult program costs and corresponding adult statistics. For any errors, we scanned the SAC Detail Expense reports for other like errors in the same cost center. We found additional similar errors and totaled all identified errors as reported in the Appendix.
3. We confirmed that the County Board maintained a Budget Expenditure, Receipt and Revenue reports for one month in each quarter showing it performed monthly income and expenditure reconciliations in accordance with Ohio Admin. Code 5123-4-01(O)(2).
4. We scanned the Summary by Service Code report for the period January 1, 2023 through December 31, 2023 and found no paid waiver adult program services. We scanned the *Professional Services forms* and confirmed they included matching statistics.

### **Payroll Expenditures**

1. We compared the salaries and benefit costs on the SAC Detail Expense reports to the amounts reported on the *Indirect Cost Allocation, Program Supervision, Transportation Services, Service and Support Administration and Adult Programs* forms. There were no variances.
2. We selected nine employees from the Staff Roster in cost categories that contribute to Medicaid rates. For the employees selected, we compared the organizational chart, SAC Detail Expense reports, Cost Report B4 Detail reports, job descriptions and basis for allocation to the worksheet in which each employee's salary and benefit costs were allocated in accordance with the Cost Report Guide. There were variances as reported in the Appendix.
3. The misclassification errors in procedure 2 were greater than 10 percent, and we scanned the Staff Roster and compared the classification of employees to entries on the Cost Report forms and Cost Report Guide to identify similar errors. There were no additional variances.
4. We confirmed through inquiry with the County Board that it had no shared personnel costs with other County Boards.

### **Medicaid Administrative Claiming (MAC)**

1. We compared the actual salaries and benefits for the Random Moment Time Study (RMTS) participants for the second quarter from the Payroll and Benefits by Date Span Summary to the salaries and benefits submitted on the MAC Costs by Individual Report. We confirmed that the actual salaries and benefits equaled the MAC salaries and benefits.
2. For the six RMTS observed moments selected by the Department, we obtained copies of the entries in the RMTS web-based program (RMTS Screenshot). We compared the entry in the "Comment" section of the RMTS screenshot and any uploaded supporting documentation to the responses in the "Moment Information" and "Moment Answers" sections. We found no variances.

### **Unit Rate**

For the facility based services (acuity b and c), transportation per trip and targeted case management unit rates identified by the Department on the Comprehensive Cost Report Rate sheet, we used the CBCR notes and any Department Desk Review notations and inquired with County Board management regarding omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which impact the unit rates.

The County Board indicated it was not aware of any omissions or misreporting of costs or statistics, new contracts, and changes due to privatization which might impact the unit rates

We were engaged by the Department to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA). We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the County Board's Cost Report and compliance with certain laws and regulations. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

Holmes County Board of Developmental Disabilities  
Independent Accountant's Report on  
Applying Agreed-Upon Procedures  
Page 6

We are required to be independent of the County Board and to meet our ethical responsibilities, in accordance with the ethical requirements established by the AICPA related to our agreed-upon procedures engagement.

KEITH FABER  
Ohio Auditor of State

*Tiffany L Ridenbaugh*

Tiffany L Ridenbaugh, CPA, CFE, CGFM  
Chief Deputy Auditor

January 21, 2026

**Appendix**
**Holmes County Board of Developmental Disabilities**
**2023 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Total Unduplicated Individuals Served Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	17	(14)	3	To remove individuals served for unallocable costs between adult and transportation
B, Facility Based Services (Non-Title XX Only)	6	(5)	1	To remove individuals served for unallocable costs between adult and transportation
C, Facility Based Services (Non-Title XX Only)	9	(2)	7	To remove individuals served for unallocable costs between adult and transportation
<b>Total Days of Attendance by Acuity</b>				
A, Facility Based Services (Non-Title XX Only)	2,087	(808)	1,279	To remove days of attendance for unallocable costs between adult and transportation
B, Facility Based Services (Non-Title XX Only)	633	(187)	446	To remove days of attendance for unallocable costs between adult and transportation
C, Facility Based Services (Non-Title XX Only)	489	(47)	442	To remove days of attendance for unallocable costs between adult and transportation
<b>Annual Summary of Units of Service - Service and Support Administration</b>				
TCM Units, CB Activity	8,817	(14)	8,803	To reclassify SSA units for paid claims error
Other SSA Allowable Units, CB Activity	1,349	(92)	1,257	To correctly report SSA units
SSA Unallowable Units, CB Activity	883	14	897	To correctly report SSA units
<b>Indirect Cost Allocation</b>				
Salaries, Gen Expense All Program	\$ 135,157	\$ 20,620	\$ 155,777	To reclassify Asst Superintendent salaries and benefits related to eligibility determination without corresponding SSA units
Employee Benefits, Gen Expense All Program	\$ 233,722	\$ 7,371	\$ 241,093	To reclassify Asst Superintendent salaries and benefits related to eligibility determination without corresponding SSA units
Other Expenses, Non- Federal Reimbursable	\$ -	\$ 20	\$ 20	To reclassify donation cost
Other Expenses, Gen Expense All Program	\$ 25,066	\$ (20)	\$ 25,046	To reclassify donation cost
<b>Direct Services</b>				
Employee Benefits, Community Residential	\$ 54,447	\$ 15,460	\$ 69,907	To reclassify Community Connector benefits

**Appendix****Holmes County Board of Developmental Disabilities****2023 Cost Report Adjustments**

	<b>Reported Amount</b>	<b>Correction</b>	<b>Corrected Amount</b>	<b>Explanation of Correction</b>
<b>Service and Support Administration</b>				
Salaries, Service and Support Admin Costs	\$ 307,135	\$ (20,620)	\$ 286,515	To reclassify Asst Superintendent salaries and benefits related to eligibility determination without corresponding SSA units
Employee Benefits, Service and Support Admin Costs	\$ 200,725	\$ (7,371)	\$ 193,354	To reclassify Asst Superintendent salaries and benefits related to eligibility determination without corresponding SSA units
<b>Adult Program</b>				
Employee Benefits, Facility Based Services	\$ 15,460	\$ (15,460)	\$ -	To reclassify Community Connector benefits
Service Contracts, Facility Based Services	\$ 225,632	\$ (48,160)	\$ 177,472	To reclassify unsupported adult program costs
Other Expenses, Non-Federal Reimbursable	\$ -	\$ 48,160	\$ 48,160	To reclassify unsupported adult program costs

# OHIO AUDITOR OF STATE KEITH FABER



HOLMES COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

HOLMES COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



Certified for Release 2/10/2026

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)